

EXHIBIT A


VERIFICATION OF MICHAEL STEINSALTZ

PHILADELPHIA

COMMONWEALTH OF PENNSYLVANIA:

Michael Steinsaltz, after being duly sworn according to law, deposes and says:

- a) I am a partner with the applicant firm of Deloitte Tax LLP.
- b) I have personal knowledge of Deloitte Tax LLP's retention as tax service providers to the Debtors in these Chapter 11 cases.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have been informed of Del.Bankr.LR 2016-2 and the 'Amended Administrative Order Under 11 U.S.C. §§105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members', signed April 17, 2002, and submit that the Application substantially complies with such Rule and Order.


Michael Steinsaltz
Partner

SWORN AND SUBSCRIBED

before me this 19th day of March, 2009



Notary Public

My Commission Expires: December 11, 2011

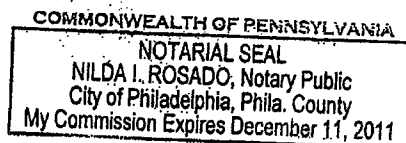


EXHIBIT B

W.R. Grace
Hours Spent by Each Person
December 1 - 31, 2008 (Deloitte Tax LLP)

Employee	Hours	Billing Rate	Professional Fees
COLLINS, BRYAN P	4.00	\$680	\$2,720
Total IRS Controversy	4.00		\$2,720
STEINSALTZ, MICHAEL E	0.40	\$680	\$272
TROTMAN, SEAN P	2.50	\$680	\$1,700
Total Stock Option Planning	2.90		\$1,972
ALEX, ANU T	11.50	\$400	\$4,600
COSELLA, KERRIE A	12.20	\$70	\$854
DUONG, JENNIFER	10.75	\$290	\$3,118
FAROOQ, MARYAM	0.50	\$290	\$145
GORDON, JARED H	1.00	\$680	\$680
REED, VALERIE R	2.50	\$70	\$175
STEINSALTZ, MICHAEL E	2.40	\$680	\$1,632
Total admin incl. billing and engagement letter	40.85		\$11,204
Total Deloitte Tax LLP Fees for December 2008	<u>47.75</u>		<u>\$15,896</u>

EXHIBIT C

W.R. Grace						
Hours detail						
December 1 - 31, 2008 (Deloitte Tax LLP)						
Date	Name	Project Category	Description	Hours	Billing Rate	Professional Fees
12/16/2008	ALEX, ANU T	General Admin	preparation of billing schedules, applications for Bankruptcy Court, meetings with JG discussing billing	1.50	\$400	\$600
12/17/2008	ALEX, ANU T	General Admin	preparation of billing schedules, applications for Bankruptcy Court, meetings with JG discussing billing	1.20	\$400	\$480
12/19/2008	ALEX, ANU T	General Admin	preparation of billing schedules, applications for Bankruptcy Court, meetings with JG discussing billing	2.70	\$400	\$1,080
12/22/2008	ALEX, ANU T	General Admin	preparation of billing schedules, applications for Bankruptcy Court, meetings with JG discussing billing	0.50	\$400	\$200
12/23/2008	ALEX, ANU T	General Admin	preparation of billing schedules, applications for Bankruptcy Court, meetings with JG discussing billing	1.00	\$400	\$400
12/24/2008	ALEX, ANU T	General Admin	preparation of billing schedules, applications for Bankruptcy Court, meetings with JG discussing billing	0.50	\$400	\$200
12/29/2008	ALEX, ANU T	General Admin	preparation of billing schedules, applications for Bankruptcy Court, meetings with JG discussing billing	3.10	\$400	\$1,240
12/31/2008	ALEX, ANU T	General Admin	preparation of billing schedules, applications for Bankruptcy Court, meetings with JG discussing billing	1.00	\$400	\$400
12/1/2008	COLLINS, BRYAN P	IRS Controversy	calls with Alan Gibbons, questions regarding tax filings	1.00	\$680	\$680
12/2/2008	COLLINS, BRYAN P	IRS Controversy	calls with Alan Gibbons, questions regarding tax filings	0.50	\$680	\$340
12/5/2008	COLLINS, BRYAN P	IRS Controversy	calls with Alan Gibbons, questions regarding tax filings	1.50	\$680	\$1,020
12/8/2008	COLLINS, BRYAN P	IRS Controversy	calls with Alan Gibbons, questions regarding tax filings	1.00	\$680	\$680
12/23/2008	COSELLA, KERRIE A	General Admin	billing - Discussions w/Anu and emails regarding time descriptions for bill/update billing details; drafting, reviewing, and revising engagement letter	1.50	\$70	\$105
12/23/2008	COSELLA, KERRIE A	General Admin	billing/on phone with 2222 regarding creating invoices for WR Grace, need to correct problem regarding address; drafting, reviewing, and revising engagement letter	1.00	\$70	\$70
12/23/2008	COSELLA, KERRIE A	General Admin	Discussions regarding Steptoe invoices, create invoices; drafting, reviewing, and revising engagement letter	2.00	\$70	\$140
12/24/2008	COSELLA, KERRIE A	General Admin	follow up on status regarding call w/2222 and not being able to create invoice, create invoices for July, August, Sept. and Oct.; drafting, reviewing, and revising engagement letter	1.50	\$70	\$105
12/24/2008	COSELLA, KERRIE A	General Admin	create billing file; drafting, reviewing, and revising engagement letter	0.20	\$70	\$14
12/29/2008	COSELLA, KERRIE A	General Admin	invoice/billing for Grace bills (re: June 2008, July 2008, August 2008, September 2008 and October 2008); drafting, reviewing, and revising engagement letter	1.00	\$70	\$70
12/30/2008	COSELLA, KERRIE A	General Admin	invoice/billing for Grace bills (re: June 2008, July 2008, August 2008, September 2008 and October 2008); drafting, reviewing, and revising engagement letter	1.00	\$70	\$70
12/31/2008	COSELLA, KERRIE A	General Admin	invoice/billing for Grace bills (re: June 2008, July 2008, August 2008, September 2008 and October 2008); drafting, reviewing, and revising engagement letter	2.00	\$70	\$140
12/31/2008	COSELLA, KERRIE A	General Admin	invoice/billing for Grace bills (re: June 2008, July 2008, August 2008, September 2008 and October 2008); drafting, reviewing, and revising engagement letter	2.00	\$70	\$140
12/16/2008	DUONG, JENNIFER	General Admin	preparation of billing schedules, applications for Bankruptcy Court	8.00	\$290	\$2,320
12/17/2008	DUONG, JENNIFER	General Admin	preparation of billing schedules, applications for Bankruptcy Court	2.75	\$290	\$798
12/22/2008	FAROOQ, MARYAM	General Admin	Printing documents for Grace Billing file	0.25	\$290	\$73
12/23/2008	FAROOQ, MARYAM	General Admin	organizing grace files	0.25	\$290	\$73
12/19/2008	GORDON, JARED H	General Admin	billing; drafting, reviewing, and revising engagement letter	1.00	\$680	\$680
12/17/2008	REED, VALERIE R	General Admin	invoice/billing for Grace bills (re: June 2008, July 2008, August 2008, September 2008 and October 2008)	1.50	\$70	\$105
12/19/2008	REED, VALERIE R	General Admin	invoice/billing for Grace bills (re: June 2008, July 2008, August 2008, September 2008 and October 2008)	0.50	\$70	\$35
12/23/2008	REED, VALERIE R	General Admin	Update Mike's contacts	0.10	\$70	\$7
12/31/2008	REED, VALERIE R	General Admin	Entering time for Michael Steinsaltz	0.20	\$70	\$14
12/31/2008	REED, VALERIE R	General Admin	Entering time for Michael Steinsaltz	0.20	\$70	\$14
12/22/2008	STEINSALTZ, MICHAEL E	General Admin	Emails with C. Finke re: finalization of engagement letter; call with T. Scoles (Internal) re: billing processes.	0.80	\$680	\$544
12/22/2008	STEINSALTZ, MICHAEL E	General Admin	Call with C. Finke and M. Lerner re: billing procedures under Kovel letter. Follow-up internal communications to J. Gordon and A. Alex re: agreed upon procedures.	0.60	\$680	\$408
12/22/2008	STEINSALTZ, MICHAEL E	Stock Option Planning	Call with C. Finke re: next steps on stock option chargeback project; draft summary email to S. Trotman.	0.40	\$680	\$272
12/31/2008	STEINSALTZ, MICHAEL E	General Admin	Billing	1.00	\$680	\$680
12/29/2008	TROTMAN, SEAN P	Stock Option Planning	Call with C. Finke re: next steps on stock option chargeback project; draft summary email to M. Steinsaltz	1.00	\$680	\$680
12/30/2008	TROTMAN, SEAN P	Stock Option Planning	Call with C. Finke re: next steps on stock option chargeback project; draft summary email to M. Steinsaltz	0.50	\$680	\$340
12/31/2008	TROTMAN, SEAN P	Stock Option Planning	Call with C. Finke re: next steps on stock option chargeback project; draft summary email to M. Steinsaltz	1.00	\$680	\$680
Fees and expenses for December 2008				47.75		\$15,896